



North Carolina Department of Health and Human Services Division of Mental Health, Developmental Disabilities and Substance Abuse Services

RRM Section • Accountability Team

3012 Mail Service Center • Raleigh, North Carolina 27699-3012

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Michael F. Easley, Governor
Carmen Hooker Odom, Secretary

Richard Visingardi, Ph.D., Director

August 1, 2003

Memorandum

Response requested by August 15, 2003

To: Residential Treatment Providers

From: Jim Jarrard, Accountability Team Leader
Resource / Regulatory Management Section

Subject: Annual Audit of Y-Code Medicaid Residential Treatment Services for Children

Between September 15, 2003 and October 31, 2003 the NC Division of MH/DD/SAS will conduct the annual Y-Code Medicaid compliance audit of directly enrolled providers of residential treatment services. Services reviewed will include PRTF, Level-II, Level-III and Level-IV Residential Treatment. The specific dates of audits for all directly enrolled Residential Treatment Providers are enclosed.

Audit Process:

- The audit sample will be taken from paid claim dates of February 1, 2003 through May 31, 2003. **These paid claim dates may include service dates back to July 1, 2002. When preparing for this audit, please be sure to bring service documentation and documentation of staff training / qualifications / supervision plans from July 1, 2002 forward.**
- A sample of 100 providers, including all providers who scored 50% or less compliance during the 2002 audit will be audited. Providers who scored 90% or better during the 2002 audit are excluded from this year's audit.
- A provider specific list of individuals included in the random sample will be placed in the US Mail no later than two (2) weeks before each audit date. This list will have children's names, birth dates and Medicaid numbers. If you have not received this list by one (1) week prior to your audit date, please contact Sandee Resnick at 910-612-5730 or sresnick@capefearcog.org.
- Auditors will review twenty randomly selected (20) Y-Code events for each Residential Treatment Provider. The sample will also include ten (10) additional events as alternates should any of the first twenty be excluded.
- Events billed in error and repaid to DMA **prior to your receipt of the random sample** will be dropped from the first twenty and the next numbered event will be chosen from the alternate list as a substitute.

- We request that on the date of the audit, a designated staff person from your agency (a representative for *each service site/home*) bring the complete service records to the assigned location site for review. All records, including those listed as “alternate”, must be brought to the audit site. **It will be the responsibility of each provider agency to maintain the security of their service records during the entire audit process.**
- The enclosed Medicaid Audit Form will be the document used to monitor compliance.
- Service documentation needed for review on-site for each child’s record listed **MUST BE INDICATIVE OF WHAT WAS CURRENT AND IN PLACE FOR ALL POSSIBLE DATES OF SERVICE FROM JULY 1, 2002 - MAY 31, 2003 INCLUSIVE.** Documentation required on-site includes:
 - ✓ **Service Orders** (for Residential Treatment Levels II, III and IV) for all possible dates of service.
 - ✓ **Service Authorizations** for all possible dates of service.
 - ✓ **Certificates of Need** (for PRTF) for all possible dates of service.
 - ✓ **Service Plans** current for all possible dates of service. (Note: this could be a Service Plan that is prior to the current one.)
 - ✓ **Staff Documentation/Shift Notes** for all possible dates of service.
 - ✓ **Staff training / qualifications / supervision plans** in place for all possible dates of service. ***If by policy, your agency continues to use a privileging process for paraprofessionals to document their qualifications, then evidence of such privileging, including supervision plans must be provided.***
 - ✓ **Policy and Procedure Manual** showing policies in effect for all possible dates of service.
- When the audit is complete and auditors have left the site, no additional documentation will be accepted.

Scheduling and Audit Sites:

- Each audit will begin on Monday or Tuesday of the week indicated, and end when the review of the last provider’s documentation is completed. Auditors will attempt to complete each provider agency’s records during one day. **(Please see attached list of Site Information for the week of your scheduled audit.)**
- If your company has individual service sites/homes in more than one of the regional audit sites listed, you may opt to have all records reviewed at just one location. **YOU MUST MAKE THIS REQUEST WITH YOUR RESPONSE TO THIS LETTER (use attached form).**
- You will receive specific scheduling information (day and time), as well as directions to each audit site, with your list of records to be audited. These packets of information will be placed in the US Mail no later than two weeks prior to the audit date. If you have not received your scheduling information by one (1) week prior to the week of your audit, you may contact Sandee Resnick at 910-612-5730 or sresnick@capefearcog.org.

Non-compliances:

- At the completion of the record review, the audit team will leave copies of the audit tools with non-compliant events with each agency. This along with a letter explaining the audit and payback process shall serve as official notification of non-compliant events for appeal deadline purposes.
- For elements of the audit where training / qualifications / supervision is found out of compliance, **your agency must conduct a record review of all services provided by the staff person who was not deemed qualified, from July 1, 2002 until the date they became qualified or the date of this audit, whichever is earlier. All identified services, reimbursed by Medicaid, performed by this provider while not qualified must be repaid from July 1, 2002 through the date of service or until documentation of qualifications was in place.** At the completion of your self assessment of these circumstances, please report your findings by child’s name, Medicaid ID, service dates, service type, units billed, and amount received to the Division MH/DD/SAS Accountability Team, attention: Maxine Terry. This list is due twenty (20) calendar days after the Division’s onsite audit.
- In situations where no valid Service Order or Certificate of Need (CON) was in evidence, **your agency must conduct a record review identifying all services provided without the Service**

Order or CON. All services reimbursed by Medicaid, performed without a valid Service Order or CON must be repaid from July 1, 2002 through date of service or until a valid Service Order and/or CON was in place. At the completion of your self assessment of these circumstances, please report your findings by child's name, Medicaid ID, service dates, service type, units billed, and amount received to the Division MH/DD/SAS Accountability Team, attention: Maxine Terry. This list is due twenty (20) calendar days after the Division's onsite audit.

- In situations where no valid Service Authorization was in evidence, **your agency must conduct a record review identifying all services provided without the Service Authorization. All services reimbursed by Medicaid, performed without a valid Service Authorization must be repaid from July 1, 2002 through date of service or until a valid Service Authorization was in place.** At the completion of your self assessment of these circumstances, please report your findings by child's name, Medicaid ID, service dates, service type, units billed, and amount received to the Division MH/DD/SAS Accountability Team, attention: Maxine Terry. This list is due twenty (20) calendar days after the Division's onsite audit.

State Authority:

- The Provider Enrollment Agreement and the Memorandum of Agreement between MH/DD/SAS and DMA provides the authority for our staff to review service records of mental health, developmental disability, and substance abuse services billed to Medicaid. If your company's policies and procedures require a confidentiality form be signed by the State auditors, we are happy to comply. **You must provide the confidentiality forms and bring them to the audit sites with your service records.**
- Pursuant to 10A NCAC 26C.0504, failure to submit required documentation may result in the DMH/DD/SAS recommending the revocation of authorization to provide publicly funded services.

Appeal Process:

- Your agency has **fifteen (15) calendar days from the completion of the on-site audit** to appeal any non-compliance in writing.
- All written appeals should be mailed to the Division of MH/DD/SAS, Accountability Team attention: Jim Jarrard.
- Any appeal must be identified by control number, which is found on the audit tool.
- Appeals should include a letter of explanation/justification for the appeal, a copy of the audit tool and all relevant information. If the staff person who provided the service was not identified during the on-site audit, please include all training / qualifications / supervision information for that staff person with your appeal.

Payback Process:

- Please note the enclosed attachment, which describes how paybacks are to be submitted for Residential Treatment Services. Please follow these instructions for pay back. This method provides the audit trail for DMA to track payment for non-compliances.
- Please submit all paybacks within thirty (30) calendar days after receipt of your **Audit Summary of Findings Report** or final resolution of the appeals, whichever is later. Please maintain an audit trail of repayment should questions arise later. If an appeal is in process, the Report will indicate such. The audit results will be forwarded to the Division of Medical Assistance. The DMA, along with the DMH/DD/SAS will be monitoring for pay back and adjustments from your agency.
- Any fraud or abuse issues identified will be forwarded to the Division of Medical Assistance and the Medicaid Fraud and Abuse Unit of the Attorney General's Office.

You are requested to submit by August 15, 2003 via mail, email, or fax, the name of your contact person for future communication about the logistics of the audit process. If applicable, please include phone, fax and e-mail contacts. A form for this response is provided (attached yellow sheet) and includes submission information.

Should you have any questions or comments about the audit process, please contact Sandee Resnick at (910) 612-5730 or sresnick@capefearcog.org, or Jerry Walton at 919-881-2446 or jerry.walton@ncmail.net.

Encl. Provider Response Form
 DMA Pay Back Instructions
 Residential Treatment Services Medicaid Audit Tool and Instructions
 Audit Site Information

CC: DMH/DD/SAS Executive Leadership Team (ELT)
 Carol Robertson
 Pat Delbridge
 Fred Waddle

DMH AUDIT DOCUMENTATION TO SEND TO
DMA PROGRAM INTEGRITY

- 1. Cover letter that summarizes:**
 - overview of the issues identified
 - time period covered by the review
- 2. Copies of financial and medical records, showing the specific billing errors identified in the audit, and through your own reviews. Documents must include:**
 - Recipient name, Medicaid ID number, county of residence
 - Dates of service
 - Procedure code and number of units billed in error, per recipient
 - Amount billed
 - Amount paid and Paid date
 - Reason for error
- 3. A COPY of the check you mail to DMA Accounts Receivable (*see below*)**
- 4. Mail documents listed above to:**

Pat Delbridge
DMA Program Integrity
2515 Mail Service Center
Raleigh, North Carolina 27699-2515

Repayments or requests for withholdings from future payments should be sent to:

Office of Controller
DMA Accounts Receivable
2022 Mail Service Center
Raleigh, North Carolina 27699-2022

- * Make checks payable to: NC Division of Medical Assistance**
- * Attached you will find a worksheet format that you should use, which gives the specific financial and recipient information required to process your repayment to Medicaid. Acceptance of payment does not constitute agreement as to the amount of loss suffered by the Medicaid Program.**

TOTAL REFUND

**NC DIVISION OF MH/DD/SAS MEDICAID AUDIT
2002 - 2003**

PARENT COMPANY:	AUDIT DATE:	
CONTROL #:	NAME:	
Medicaid #:	SERVICE TYPE:	
DOB/AGE:	SERVICE DATE:	
RECORD #	UNITS BILLED:	
ELEMENT RATING CODES: 0 = NOT MET / NO 1 = MET / YES 7 = NAME OF PROVIDER NOT AVAILABLE 8 = REPAID BEFORE AUDIT LIST SENT 9 = NOT APPLICABLE		RATING
TRAINING / QUALIFICATIONS/SUPERVISION: (Names of staff not in compliance)		
1. Is the staff privileged/qualified/supervised (demonstrates knowledge, skills and abilities per provider policy) for the service provided? (If NOT MET payback shall include total of all paid claims for all services provided by this (these) staff from 07/01/02 until staff was qualified to provide the service.)		
SERVICE ORDER / CON:		
2. Is there a valid service order / CON for the service billed? (If NOT MET payback shall include total of all paid claims for this individual for this service from 7/01/02 until valid service order was obtained or from admission date until a valid CON obtained - see auditor instructions.) Service Order = L-II, L-III, L-IV; CON = PRTF		
SERVICE PLAN:		
3. Is the service plan current with the date of service? (Payback if not met is for this event only)		
4. Does the service plan identify the type of service billed? (Payback if not met is for this event only)		
DOCUMENTATION:		
5. Is the documentation signed by the person who delivered the service? (Payback if not met is for this event only). Service notes must have full signatures by all providers, on all shifts, (no initials). L-II = Daily Contact Log.		
SERVICE NOTE / LOG:		
6. Does the service note reflect staff intervention(s)? (Payback if not met is for this event only)		
7. Does (do) the service note(s) relate to goals listed in the service plan? (Payback if not met is for this event only)		
UNITS OF SERVICE:		
8. Do the units billed match the duration of service? (Payback if not met is for this event only). (1 Unit = 1 Day)		
9. Does the documentation reflect treatment for the duration of service? (Payback is for this event only)		
SERVICE AUTHORIZATION:		
10. Is there an initial authorization or continued authorization that covers the date of service? (30/120 days) (If NOT MET payback shall include total of all paid claims for this individual for this service from 7/01/02 until valid service authorization was obtained.)		
COMMENTS:		
SITE NAME:		PORTAL OF ENTRY AREA PROGRAM:
AUDITOR:		

AUDITOR INSTRUCTIONS
Residential Treatment Providers (PRTF, Levels II, III and IV)
2002 / 2003

#1 Service provider is trained/qualified/supervised (demonstrates knowledge, skills and abilities): If not a Qualified Professional, the service provider has a clinical supervision plan.

- Service provider is qualified (demonstrates knowledge, skills and abilities) in the specific clinical needs of consumer served if At-risk for Sexual Offending and/or victim.
- The service provider has a high school diploma or GED, and all qualifications are in place on or before the date of service.
- Agency form/letter for determining qualifications identifies the specific service to be provided. (It is preferable to state the level of service, but just "Child Residential" is OK).
- Agency form/letter for determining qualifications includes signature of governing body or designee in accordance with agency policy and procedure (no signature necessary if policy does not call for it).
- Qualifications not expired (in compliance with agency policy).
- If Service Note/Log is not signed or missing, this question is rated 7 and payback is for the event only.

Note: (If NOT MET payback shall include total of all paid claims for all services provided by this (these) staff from 07/01/02 until staff was qualified to provide the service.)

#2 Service Order /CON:

- If Residential Level II, III or IV, there is a valid service order specific to service level billed, OR
- If PRTF, there is a valid CON that certifies:
 - (1) Ambulatory care resources available within the community are insufficient to meet treatment needs of the recipients, AND
 - (2) The child's condition is such that s(he) requires services on an inpatient basis under the direction of the board eligible/certified child and adolescent psychiatrist or general psychiatrist with experience in treating children and adolescents AND
 - (3) The services can reasonably be expected to improve the recipients' presenting condition or prevent further regression so that services will no longer be needed.)
- Effective date for a CON is the LAST date of the required signatures on the standard form.
- If NOT MET, payback shall include total of all paid claims for this child for this service from his/her admission date until the last signature date on a valid CON was obtained.

#3 Current Treatment Plan:

- If an initial service plan, date on standard plan, IFSP, ELP or THP is on or within 30 days of admission and includes residential goals/objectives.
- In order for the plan to be current and therefore valid, the authorizing signatures must be dated on or before the date of service if not an initial plan; and plans must be updated within 365 days of the prior plan.
- Author of the plan and guardian has signed the service plan (explanation if not signed or signed later).
 - ~ Child's signature alone is OK when an emergency admission to 24 hr. facility and the legally responsible person isn't present, and the child is MI or SA and in need of treatment (GS 122C-223(a)).
 - ~ Per above, within 24 hrs. of admission, lrp must be notified and unless that notification is impossible, lrp is required to sign the plan (GS 122C-223(b)).
 - ~ Per above, if lrp not located within 72 hours of admission, responsible professional must initiate protective services and the protective services rep must sign the plan (GS 122C-223©).
 - ~ If the child has a SA diagnosis, is on a non-emergency admission to a 24 hr. facility, the child's signature is required in addition to that of the lrp (GS 90-21.5).

#4 Service Identified in Treatment Plan:

- If the level of residential service is identified in the service plan, it must be the same as the level billed (Level II, III, IV, PRTF). If the service plan indicates no level, just "residential", comment that the level needs to be included in the plan but do not call this out.
- If PRTF, must have individual comprehensive service plan.
- If indicated (any level), an SOSE evaluation is completed and documented by a trained professional and level of risk is established.

#5 Documentation signed by service provider:

- Service note is signed by all service providers, on all shifts (no initials).

#6 Staff Interventions Reflected:

- Minimal documentation is full service note per shift on Division's standardized form.
- Note can be in any format (PIE, SOAP, GIO, BIRP, etc) but must include staff intervention(s) / treatment (definitions of Residential Services indicate "intensive treatment").
- Daily contact log OK for Level II services.

#7 Interventions relate to goals in Treatment Plan:

- Service note/log states, summarizes and/or relates to a goal or references a goal number in the treatment plan.
- The goal is not expired or overdue for review.
- If the child is on therapeutic leave on the audit service date, note that in "Comments" on the audit tool.
- If the child is on therapeutic leave on the audit service date, the service plan must include Therapeutic Leave as a goal or strategy in order for this item to be rated "met".

#8 Units Billed Match Units Documented:

- Units billed and duration must be exact match or documentation is for longer duration than units billed. 1 Unit = one 24-hour period of service.

#9 Documentation Reflects Treatment for the Duration of Service:

- The treatment documented reasonably appears to have taken place in the time stated.
- If the service note appears to document the wrong goal(s), but supports the duration, indicate under comments but don't call the event out.
- If NOT MET because the auditor believes the documentation does not appear to justify the duration billed, auditor reports to team leader, and documents clearly the reason for not meeting duration and attaches copy of note(s).

#10 Service Authorization:

- Any service not authorized but billed and paid is a payback from 7/1/02 until a valid service authorization was obtained.
- Continued authorization for PRTF and Level IV is required every 30 days. Check documented independent UR (Value Options).
- Continued authorization for Levels II and III required every 120 days. Check documented independent UR (Value Options).

**RESIDENTIAL TREATMENT SERVICES MEDICAID AUDIT
SITE INFORMATION**

Parent Companies, Service Sites and Provider Numbers

Raleigh September 22 - 24, 2003 26 providers

ALBERTA PROFESSIONAL SERVICE

- Alamance House 6603001
- Brightwood Group Home 6603003

AMERICAN HUMAN SERVICES

- Lynn Bank Road Home 6603286

CAMBRIDGE BEHAVIORAL HEALTH SERVICES LLC

- Impact 22 6603469

COMMITTED EXCELLENCE SERVICES

- Four Seasons 6603425

COMMUNITY CONNECTIONS

- The Reach Program 6603031

EVERGREEN BEHAVIORAL MANAGEMENT

- Heather House 1 6603244

FORWARD CARE MANAGEMENT INC.

- Ebenezer House 6603203

HOMES THAT CARE INC.

- J P Whitted 6603084

HUNTER ALTERNATIVE INC.

- Currituck Home 6603238
- The Dyer Home 6603376

LEWE INC.

- London Home 6603465
- Red Oak 6603135

LUTHERAN FAMILY SERVICES IN THE CAROLINAS

- Trinity House Cheviot Avenue 6603407

MATCHBOX HEALTH SERVICES INC.

- Macon Place 6603301
- The Manford Home 6603186
- Peaceful Boundaries 6603461

METHODIST HOME FOR CHILDREN INC.

- Durham Substance Abuse Program 6603107

PHOENIX BRIDGE GROUP HOME

- Phoenix Bridge Group Home 6603321

PINNACLE LIVING SERVICE LLC

- Buckingham Place 6603255

PROFESSIONAL CARE MANAGEMENT INC

- Cora's Home for Girls 6603340

Raleigh **September 22 - 24, 2003** **(continued)**

PROGRESSIVE PROVIDER CARE

- Union Station 6603266

ROSE OF SHARON ADOLESCENT TREATMENT HOME

- Rose of Sharon Adolescent Treatment 6603291

THREE SPRINGS INC.

- Three Springs of North Carolina 6603027

YOUTH QUEST INC.

- Landerwood Hive 6603367

YOUTH UNLIMITED INC.

- Youth Unlimited Boys Home # 1 6603220

Asheville **Sept. 30, 2003** **3 providers**

AGAPE SERVICES

- Agape West 6603505

GRANDFATHER HOME FOR CHILDREN INC.

- Grandfather Home for Children Ashev. 6603302

LUTHERAN FAMILY SERVICES IN THE CAROLINAS

- New Foundations Group Home 6603035

Brynn Marr Behavioral Healthcare System **Sept. 30, 2003** **1 provider**

BRYNN MARR BEHAVIORAL HEALTHCARE

- Brynn Marr PRTF Unit 3404500

Dorothea Dix Hospital **Oct. 1, 2003** **1 provider**

DOROTHEA DIX HOSPITAL

- Dorothy Dix PRTF Unit 3404513

John Umstead Hospital **Oct. 2, 2003** **1 provider**

JOHN UMSTEAD HOSPITAL

- John Umstead PRTF Unit 340451

Fayetteville**Oct. 14 - 16, 2003****25 providers****ALL MY CHILDREN, INC.**

- Lot's of Love # 1 6603208

THE AMONI GROUP LLC

- Briarwood Group Home 6603369

BUILDING JOY IN HEALTHCARE GROUP HOME, INC.

- Building Joy in Healthcare 6603402

CARDINAL CLINIC LLC

- 401 Group Home 6603131

CAROLINA CHOICE LLC

- Holly Ridge House 6603292
- Wedgewood House 6603294

CONCORDIA SUPPORT SERVICES LLC

- Concordia Group Home 6603422

EVERGREEN BEHAVIORAL MANAGEMENT

- The Franklin Street House 6603326
- Murchison House 6603474

GUARDIAN ANGEL INC.

- Angel Place 6603074

GUARDIAN SERVICES

- Guardian Services 6603395

GUIDE RIGHT INC.

- Guide Right Inc. 6603395

HEALTHPLUS THERAPEUTIC SERVICES INC.

- Healthplus Therapeutic Services Inc. 6603386

KATAM & ASSOCIATES

- Cassia 6603038

KEMPER HOUS INC.

- Kemper House 6603281

L & M GROUP HOME

- L & M Group Home 6603435

MARTHA'S GROUP HOME INC.

- Martha's Group Home 6603169

MY BROTHER'S KEEPER

- Honeysuckle Group Home 6603375
- My Brother's Keeper Cornwallis 6603232

OPEN ARMS GROUP HOME

- Open Arms 6603387

PRIDE IN NORTH CAROLINA INC.

- Hunters Trail RTP 6603427

T & C ROBINSON INC.

- Our House 6603280

Fayetteville **Oct. 14 - 16, 2003 (continued)**

TRUCARE HOME

- TruCare Home 6603299

WOODBIDGE ALTERNATIVE INC.

- Lake Trail Home for Children 6603282

YAHWEH CENTER INC.

- Yahweh Center 6603080

Charlotte **October 20 - 24, 2003** **43 providers**

ACTS OF FAITH RESIDENTIAL HAVEN

- Grace Haven 6603218

ALEXANDER CHILDREN'S CENTER

- Hanna Court Group Home 6603357
- R. B. Everett Group Home 6603050

ALEXIS HOME

- Justin's Home 6603267

AMERICAN HUMAN SERVICES

- Davidson House 6603109

CATAWBA YOUTH SERVICES

- Kincaid Home 6603310

COMMUNITY BASED ALTERNATIVES FOR YOUTH

- Cbay Hickory Creek 6603472

CRE MANAGEMENT LLC

- Three Hundred East D Street 6603237

CROSSROADS RESIDENTIAL SERVICES INC.

- Crossroads Residential Services 6603278

ELON HOME FOR CHILDREN

- Assessment Unit 6603359
- Kennedy Cottage 6603360

FOX PERSONAL CARE

- Fox New Beginnings # 1 6603222
- Fox New Beginnings # 2 6603223

FRESH START YOUTH SERVICES

- Chances Group Home 6603199

G & S SERVICES

- Teresa Jill Drive 6603311

GENASISS INC.

- Genasiss East 6603219

HELPING HANDS MANAGEMENT SERVICES INC.

- Hazel House 6603394

Charlotte **October 20 - 24, 2003 (continued)**

HERATAGE HOMES INC.

- Daffodil Run 6603210

JOYFUL LIVING DDA HOMES INC.

- Joyful Living Resid. Care Home 6603434

LUTHERAN FAMILY SERVICES IN THE CAROLINAS

- Hope Run Group Home 6603036

MY BROTHER'S HOUSE INC.

- Bell Flower Lane 6603117
- Longdale Home 6603118
- Woodford Bridge 6603120

NORTH CAROLINA CHILDREN'S PLACE INC.

- Sunnybrook Place 6603342

PAULA'S KIDS INC.

- Paula's Kids 6603196

PIVOT TRAINING & TREATMENT ACADEMY

- Pivot Training & Treat. Acad. # 2 6603231
- Pivot Training & Treat. Acad. # 4 6603481

PROFESSIONAL CARE MANAGEMENT INC.

- Old Charlotte Home 6603041

PROGRESSIONS INC.

- Progressions #3 Loch Lomond 6603331

RIGHT TURN OF NORTH CAROLINA

- Right Turn of North Carolina 6603354

S.C.W. RESIDENTIAL CARE

- Nick's Place 6603374

SIERRA'S RESIDENTIAL SERVICES INC.

- Sierra Family Services 6603318

THE RIGHT CHOICE MWM INC.

- Choices 6603225

THOMPSON CHILDREN'S HOME INC.

- Christ Church Cottage 6603372
- Kenan Cottage 6603373
- Williamson Cottage 6603371

TIMBERIDGE TREATMENT CENTER

- Timberidge Treatment Center 6603028

TOP FLOW FAMILY CARE SERVICES LLC

- Tara Cottage 6603392

TOWERGATE YOUTH & FAMILY SERVICES INC.

- Mary Charlotte Home 6603316

YOUNG ACHIEVERS INC.

- Young Achievers 6603329

Charlotte October 20 - 24, 2003 (continued)

YOUTH CARE LLC 1

- Youth Care LLC 2 6603358

YOUTH CARE MANAGEMENT INC.

- Youth Care # 4 6603114

YOUTH OPPORTUNITIES INC.

- Babcock Home 660314